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Dkt. 1461/72220

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of : Tamaki KANEKO

Serial No. : 10/826,958

Group Art Unit: 3651

Date Filed : April 15, 2004

Examiner: Leslie A. Nicholson III

For : SHEET PROCESSING APPARATUS

1185 Avenue of the Americas
New York, N.Y. 10036

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

Sir:

In response to the Office Action dated February 28, 2007 please amend the
above-identified application as follows:

Amendments to the Claims begin on page 2.

Remarks begin on page 9.

I hereby certify that this paper is being deposited this date with the U.S.
Postal Service as first class mail addressed to the Commissioner for
Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

 May 24, 2007
Richard F. Jaworski Date
Reg. No. 33,515